IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 22ND NOVEMBER 2007 / 1ST AGRAHAYANA 1929

WP(C).No. 34459 of 2007(B)

PETITIONER:

**MADRAS CEMENTS LTD
'KASOORATH' DOOR NO 306
WARD NO XIII, 2ND MILE STONE
KILIKOLLOOR.P.O.,KOLLAM,HAVING OFFICE AT PADMA
JUNCTION,ERNAKULAM,REPRESENTED BY ITS
DY.MANAGER ACCOUNTS COMMERCIAL C.RAMANATHAN.**

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)

RESPONDENTS:
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1. **THE ASSISTANT COMMISSIONER (A& A)
COMMERCIAL TAXES, KOLLAM - 691001.**

2. **THE APPELLATE TRIBUNAL,
COMMERCIAL TAXES,THIRUVANANTHAPURAM - 690 001.**

3. **THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM - 690 001.**

4. **THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY
TAXES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 690 001.**

5. **THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, KOLLAM - 691 001.**

BY GOVT. PLEADER, SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 34459 OF 2007 B

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Dated this the 22nd day of November, 2007

J U D G M E N T

The prayer made in this writ petition is for directing the 2nd respondent to dispose of Ext.P3 appeal keeping in abeyance recovery steps pursuant to Ext.P6 notice till the disposal of the appeal.

2. It is seen that appeal has been filed by the petitioner against Ext.P1, and the said order has been affirmed in Ext.P2. Still aggrieved petitioner has filed Ext.P3 appeal before the Tribunal, which is yet to be notified. It is also submitted that the petitioner had remitted a substantial portion of the amount due and the certificate thereof is Ext.P7 and the balance is also secured by bank guarantee, which has been produced as Ext.P8.

3. In view of the above, I direct that the 2nd respondent shall dispose of Ext.P3 appeal, as expeditiously as possible. In view of the remittance that has been made and the bank guarantee that is furnished, I direct that further proceedings

pursuant to Ext.P6 demand notice shall be kept in abeyance in the meanwhile on condition that the bank guarantee shall be kept alive until the appeal is disposed of by the Tribunal.

Writ petition is disposed of.

ANTONY DOMINIC, JUDGE

Rp